



**DAYTON DCM
ESTIMATED INDIVIDUAL TAX PAYMENT**

The name and address shown below are as they appear
on our records. Please make necessary corrections.

**VOUCHER 2
2ND QUARTER**

DUE DATE: 6-15-17

☐ CHECK THIS BOX IF THIS IS
AN AMENDED DECLARATION

SOC. SEC. # _____ / _____ / _____

SOC. SEC. # _____ / _____ / _____

ESTIMATED TAX DUE \$ _____

2ND QUARTER PAYMENT \$ _____
(Must have 22.5% of tax due paid at this time)

MAKE CHECKS PAYABLE TO THE CITY OF DAYTON, AND MAIL TO CITY OF DAYTON, PO BOX 643700, CINCINNATI, OH 45264-3700.

In the event your check is returned unpaid for insufficient funds or uncollected funds, we may electronically debit your account for the principal amount of the check (Rev 9/2016)



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**VOUCHER 3
3RD QUARTER**

DUE DATE: 9-15-17

☐ CHECK THIS BOX IF THIS IS
AN AMENDED DECLARATION

SOC. SEC. # _____ / _____ / _____

SOC. SEC. # _____ / _____ / _____

ESTIMATED TAX DUE \$ _____

3RD QUARTER PAYMENT \$ _____
(Must have 22.5% of tax due paid at this time)

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**VOUCHER 4
4TH QUARTER**

DUE DATE: 12-15-17

☐ CHECK THIS BOX IF THIS IS
AN AMENDED DECLARATION

SOC. SEC. # _____ / _____ / _____

SOC. SEC. # _____ / _____ / _____

ESTIMATED TAX DUE \$ _____

4TH QUARTER PAYMENT \$ _____
(Must have 22.5% of tax due paid at this time)

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QUARTERLY ESTIMATED TAX PAYMENTS

If your employer(s) withheld all City of Dayton income tax, you are not required to pay estimated tax, unless you receive other taxable income subject to the City of Dayton income tax ordinance. You are required to make estimated quarterly income tax payments for the current tax year if you expect to owe \$200.00 or more when you file your next Dayton tax return. If 90% of your final tax is not paid on time, in four (4) scheduled quarterly estimated payments (April, July, October, and December), you will be assessed an additional underpayment penalty when you file your next return.

IMPORTANT REMINDERS: Failure to file a D1 estimated tax return and pay an amount equal to at least 90% of the tax due on your annual return in scheduled quarterly installments can result in an additional underpayment penalty being assessed at the time your annual return is filed. A \$25.00 non-filing penalty will also be applied. Income tax payments are due quarterly, not when the return is filed. More tax information is available at www.daytonohio.gov, including tax forms and important changes in the revised City of Dayton income tax ordinance.

Business and rental losses cannot be deducted from W-2 wage income; however those losses must still be reported. Form 2106 Employee Business Expenses are subject to 2% exclusion of adjusted gross income from Schedule A. Extension requests do not defer the payment of taxes due quarterly or avoid penalties and interest for non-payment of taxes due as scheduled. Extensions may not be granted if you do not file a D1 tax estimate and make all required scheduled quarterly estimated payments (90% minimum payment).

PENALTIES: Dayton Income Tax Ordinance: 36.109(C)(3) Where the taxpayer has failed to file a city income tax return by the due date or the date resulting from extension, twenty-five dollars (\$25) per month or fraction thereof that the Dayton city income tax is not filed, with the penalty not to exceed one hundred fifty dollars (\$150). The penalty in this section 36.109(C) shall be imposed regardless of cause. **Dayton Income Tax Ordinance: 36.111** Any person shall be guilty of a separate misdemeanor of the first degree if he shall: Fail, neglect or refuse to make any return or declaration required by this chapter; or Knowingly make an incomplete, false or fraudulent return; or Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter; or Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(Rev 9/2016)

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